

ABSTRACT OF THE DISCLOSURE

First and second semiconductor regions are formed apart from each other on a semiconductor body.

A stacked gate is formed on the semiconductor body

5 between the first and second semiconductor regions.

The stacked gate has a first side surface, a second side surface opposed to the first side surface, and

an upper surface. A contact material is buried in an interlayer insulating film above the semiconductor

10 body, to be adjacent to the first side surface of the stacked gate. The contact material contacts the first semiconductor region. A first insulating film is

formed on the second side surface and the upper surface, except the first side surface of the stacked

15 gate adjacent to the contact material. A second insulating film is formed on the first side surface of the stacked gate adjacent to the contact material, and the first insulating film.